



Dept. of Assessments
King County Admin Bldg
500 Fourth Ave., Room 740
Seattle, WA 98104-2384
206-296-3920

SENIOR CITIZEN AND DISABLED PERSONS REDUCTION IN PROPERTY TAXES

File this Application with the King County Assessor
for taxes due in **2011** per RCW 84.36

You will be notified within 4 to 6 weeks ONLY IF your application is DENIED. **PLEASE PRINT YOUR INFORMATION.**

- I am applying for a senior citizen or disabled exemption and certify the following: (mark appropriate boxes).
 - ☐ I currently **own and occupy** this property as my principal residence as of December 31, 2010.
 - ☐ I am or will be 61 years of age or older on or before December 31, 2010. Please attach proof of age.
 - ☐ I am **disabled and unable** to work by reason of my disability. Attach a current physician's statement attesting to your disability if under the age of 61 or attach a copy of your **SSI award letter**.
 - ☐ I am a veteran with a 100% service-connected disability. Attach a copy of your **VA award letter**.
 - ☐ My spouse or domestic partner was previously approved for an exemption **AND** I am at least 57 years old.
- Birthdate: _____ Spouse/ Domestic Partner Birthdate: _____ Date Property Purchased / Occupied: _____

- Ownership Type:** ☐ Owner / Occupant ☐ Lease for Life/ Life Estate Attach recorded Document

4. INCLUDE <u>ALL</u> TAXABLE AND NON-TAXABLE INCOME of claimant, spouse/domestic partner and co-tenant: (MAX \$35,000)			
Total Earned Wages	\$	Public Assistance or Alimony Rec'd	\$
NET Social Security (less medicare)	\$	Income received from another Country	\$
VA Benefit or Disability Income	\$	Income received from family	\$
Retirement and Pension Income	\$	Income earned by a CO-Tenant	\$
IRA or Annuity Disbursements	\$	Any other income sources	\$
Unemployment Income	\$	DOCUMENTED NON-REIMBURSED EXPENSES:	
Taxable & Non-Taxable Interest or Dividends (Schedule B)	\$	- Nursing Home Expenses	-
Business Income before Depreciation	\$	- Boarding House or Adult Family Home	-
TOTAL Capital Gains (DO NOT deduct Capital Losses)	\$	- In-Home Care Expenses	-
Rental Income before Depreciation	\$	- Non-Reimbursed Prescription Co-Pay	-
Trust, Partnership, Estate or Royalty	\$	- Non-Reimbursed Prescription Costs	-
Taxable & Non-Taxable Bonds	\$	Other AGI adjustments on IRS return	-
TOTAL 2010 INCOME			\$

YOU MUST ATTACH COPIES OF ALL 2010 INCOME INFORMATION
If you do not file an IRS tax return, please provide year end statements

5.	Claimant's Name:	Spouse/Domestic Partner/CoTenant name
	Property Address:	
	City, State, Zip:	
		Phone #:

Any exemption granted through willfully providing erroneous information shall be subject to the correct tax being assessed for the last three (3) years, plus a 100% penalty, (RCW 84.40.130). I declare under the penalties of perjury, that all of the fore-going statements are true.

Your signature must be witnessed by two (2) people OR by one (1) commissioned Deputy Assessor.

Claimant's Signature	Date Signed	Witness Signature	Date Signed
Deputy Assessor	Date Signed	Witness Signature	Date Signed

For Department Use Only:

Ex Level: S P F	Approved	Denied	
Reviewer:	Need Seg?	Yes	No
Parcel #:			

INSTRUCTIONS

Your claim is being filed with the King County Assessor's office for taxes payable in **2011** under the requirements of RCW 84.36. It will take 4 – 6 weeks to process your application. If you think you may qualify for any of the three (3) prior years, please call our office or visit our website to obtain additional applications. For each year you wish to be considered for a reduction, you must supply applications with appropriate documentation attached. For taxation purposes, the assessed value of the residence will be frozen at the level of the first year you qualify for exemption. You will still receive annual market value increase notices.

INSTRUCTION NUMBERS BELOW CORRESPOND TO THE NUMBERS ON THE FRONT OF THIS FORM.

1. Mark all boxes that apply to you. If you are **disabled and under 61 years of age**, you **MUST** supply us with a current, physician signed disability form indicating the year the disability occurred, the type of disability and whether the disability is temporary or permanent. **Or**, you may provide a copy of your SSI or VA award letter.
2. Fill in your birth date, spouse/domestic partner birth date and the date you purchased and occupied your residence.
3. Type of ownership: Check the box that pertains to you. If you have a life estate or a lease for life, you **must attach a copy** of the recorded deed, lease or trust to verify the type of ownership.
4. **Income and Expense Section:** Copies of documents showing ALL your income and deduction sources MUST be attached or your claim WILL NOT be processed. ALL income must be disclosed whether federally taxable or not and whether reported on your tax return. Income from co-tenants, who live with you, and domestic partners must also be included. For example social security payments are considered income for this exemption program. Please provide a complete copy of IRS Returns with **all** schedules attached, retirement or pension statements, bond statements, annuity statements, social security statements, monies contributed to your household by others, unemployment compensation, public assistance, disability payments, alimony, VA benefits, investment gains, trust or royalty disbursements, IRA disbursements, partnership disbursements, capital gains and business or rental income. Per RCW 84.36.383(5)4(b) and (c) **capital losses and depreciation expenses are not deductible** for this program.

A **co-tenant** is a person who resides with the claimant **AND** has ownership interest in the residence. Co-tenant income information **must** be provided if they reside with you. To be considered a domestic partner, as defined in WAC 458-16A-100 and RCW 26.60, a valid state registered domestic partnership certificate is required. Domestic partnership income information must be provided with this application.

Non-reimbursed licensed nursing home, boarding home or adult family home expenses, including non-reimbursed medication expense for the claimant or a spouse/domestic partner may be deducted from gross income. Documented **Non-reimbursed in-home care** for the claimant or spouse/domestic partner may be deducted. Items such as oxygen, Meals on Wheels, special needs furniture, attendant care and light housekeeping may be deducted from gross income with receipts. It is not a requirement that in-home care providers be specially licensed. **Non-reimbursed prescription drug** costs may be deducted. **Verification must be provided for all claimed expenses.**

5. Name/Address/Signature: Enter your full name, address, phone number and spouse/domestic partner's name. Sign this document before two witnesses and have the witnesses sign the form. **A Power of Attorney must be attached if someone other than claimant is filing and signing the application.**

THIS CLAIM IS SUBJECT TO AUDIT BY THE DEPARTMENT OF REVENUE

IF APPROPRIATE, on back years, this application will serve as a Request for Refund. A refund petition will be prepared and mailed to you at a later date. **IF** you receive the refund petition, please SIGN IT and RETURN IT IMMEDIATELY. Your current year billing will receive an adjustment to reflect your exemption.

For additional information or to download forms, visit our website at:

www.kingcounty.gov/assessor/forms

This material is available, upon advance request, in an alternate format for individuals with disabilities by calling TTY 800-833-6388.

KING COUNTY DEPARTMENT OF ASSESSMENTS
Exemptions Unit
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